



Tobacco Product Tax

(Title 16, Chapter 11, MCA)

Business Name	License No.	Date
Principal or Agent Name		Phone
Address		Fax
City	State	Zip

Shipment and/or purchases of tobacco products (other than cigarettes) for month of _____, 20____

Instruction for form preparation

1. Prepare in duplicate. Submit the original to Montana Department of Revenue, Customer Intake Process, P.O. Box 1712, Helena, MT 59604-1712, with payment. Retain a duplicate in company file for field audit purposes.
2. Attach copies of all tobacco products invoices, and supporting unit costs from the manufacturer.
3. A copy of TP-102 must be attached if a credit is claimed on line 7.
4. Attach to reporting forms with payment made payable to the Montana Department of Revenue.
5. This form must be post marked by the 15th day of each month covering products purchased during the preceding month, and / or product shipped to Montana during the preceding month.

Section 1 – Other tobacco product tax reconciliation

1. Total wholesale cost of tobacco product (total column B, section 2) \$ _____
2. Tobacco product tax rate 0.25
3. Tobacco product tax of the wholesale cost (multiply line 1 by line 2) \$ _____
4. Total weight of moist snuff product (total column C, section 2)..... _____ OZ
5. Moist snuff product tax rate \$ 0.35/oz
6. Moist snuff product total weight tax (multiply line 4 by line 5) \$ _____
7. Total tobacco product tax and moist snuff tax (add line 3 and line 6) \$ _____
8. Tobacco product tax discount rate 0.025
9. Total tobacco product tax discount (multiply line 7 by line 8) \$ _____
10. Total tobacco product tax less the discount (subtract line 9 from line 7) \$ _____
11. Total credit from TP-102 \$ _____
12. Net total tobacco product tax due (subtract line 11 from line 10) \$ _____

I hereby swear and affirm under penalty of false swearing that the information herein and attachment are true and correct to the best of my knowledge.

Print Name of Principal or Agent

Date

Signature of Principal or Agent

